

{1}--THE--OWNER--OR--PROPRIETOR--OF--A--BONDED--OR
OTHER--WAREHOUSE--WHERE--DISTILLED--SPIRITS--ARE--STORED,--OR

{11}--A--PERSON--WHO--HAS--CUSTODY--OF--DISTILLED
SPIRITS-

{B}--IF--BALTIMORE--CITY--SUBJECTS--DISTILLED--SPIRITS--TO--THE
PERSONAL--PROPERTY--TAX,--ON--OR--AFTER--MARCH--15--OF--EACH--YEAR,--A
DISTILLER--SHALL--SUBMIT--TO--THE--DEPARTMENT--OF--ASSESSMENTS--AND
TAXATION--A--REPORT--OF--THE--FAIR--VALUE--OF--DISTILLED--SPIRITS--HELD--BY
THE--DISTILLER--IN--THE--CITY-

{C}--(1)--DISTILLED--SPIRITS--ARE--VALUED--AT--THE--FAIR--VALUE--OF
THE--SPIRITS--ON--JANUARY--1--OF--THE--YEAR--IN--WHICH--THE--REPORT--IS--MADE-

{2}--THE--VALUE--OF--THE--SAME--DISTILLED--SPIRITS--MAY--NOT
BE--REPORTED--MORE--THAN--1--TIME--IN--ANY--PERIOD--OF--12--MONTHS-

{D}--THE--DISTILLER--SHALL--PAY--THE--PROPERTY--TAX--ON--THE
DISTILLED--SPIRITS--HELD--BY--THE--DISTILLER-

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall
take effect July 1, 1984.

Approved May 29, 1984.

CHAPTER 608

(House Bill 316)

AN ACT concerning

Wicomico County - Room Tax

FOR the purpose of authorizing the County Council of Wicomico
County to impose a tax on certain room and building rentals
in areas within the County; providing for the imposition,
maximum rate, collection, and distribution of the room tax;
providing--for--the--appointment--of--a--commission--to--advise--the
Wicomico--County--Convention--and--Visitors--Bureau,--providing
for--commission--membership--and--terms--of--commission--members;
providing a certain penalty for the refusal to remit
required room taxes; providing for the duties of the Sales
Tax Division of the Comptroller's Office in relation to the
room tax; providing for the promulgation of certain rules
and regulations by the Wicomico County Council; providing a
credit against the amount of room tax for certain expenses;
allowing the Wicomico County Council to require the filing
of certain bonds, securities, or cash under certain
circumstances; defining certain terms; and generally
relating to the imposition, collection, and distribution of
a certain sales tax in Wicomico County.